



# NORFOLK

*Office of the City Attorney*

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June 10, 2014

To the Honorable Council  
City of Norfolk, Virginia

**R-14**

Re: Tax Overpayment  
Employment Guide, LLC

Dear Ladies and Gentlemen:

Attached please find an ordinance directing the City Treasurer to refund to Employment Guide, LLC, \$11,283.23 based upon the overpayment of Business License Tax for Year 2014, resulting in a refund due of \$11,283.23, plus interest.

Respectfully submitted,

A handwritten signature in dark ink, appearing to read "B. Pishko", written over a horizontal line.

Bernard A. Pishko  
City Attorney

Recommendation: Adopt Ordinance

5/1/14mr

Form and Correctness Approved: *RAW*

By *[Signature]*  
Office of the City Attorney

Contents Approved:

By *[Signature]*  
DEPT.

Pursuant to Section 72 of the City Charter, I hereby certify that the money required for this item is in the city treasury to the credit of the fund from which it is drawn and not appropriated for any other purpose.

\$ 11,283.23 1000-104-010-4101  
*[Signature]* Account  
Director of Finance 5/19/14  
Date

NORFOLK, VIRGINIA

*BEM*

## ORDINANCE No.

AN ORDINANCE DIRECTING THE CITY TREASURER TO  
ISSUE A REFUND TO EMPLOYMENT GUIDE, LLC  
BASED UPON THE OVERPAYMENT OF BUSINESS  
LICENSE TAXES FOR THE YEAR 2014.

- - -

WHEREAS the Commissioner of the Revenue has determined  
that business license taxes were erroneously overpaid by  
Employment Guide, LLC for tax year 2014, and has corrected this  
assessment in accordance with Virginia Code § 58.1-3981; and

WHEREAS the Commissioner of the Revenue has certified  
with the consent of the City Attorney that the aforementioned  
taxpayer paid all taxes due on the erroneous assessment and is  
entitled to a refund of excess taxes paid based on the corrected  
assessment in the amount of \$11,283.23, plus interest;

BE IT ORDAINED by the Council of the City of Norfolk:

Section 1:- That \$11,283.23 is hereby  
appropriated for a refund to Employment Guide, LLC for  
tax year 2014;

Section 2:- That the Treasurer of the City of  
Norfolk is hereby directed to refund to Employment  
Guide, LLC in the amount specified above as soon as  
practicable upon passage of this ordinance.

Section 3:- That this ordinance shall be in

effect from and after its adoption.

**Norfolk Commissioner of the Revenue  
Certification and Request for the Refund  
Of Previously Paid Tax to:**

**Employment Guide, LLC**

**Account Number  
784519/910689**

**April 16, 2014**

**Overview:**

**Employment Guide LLC (EGL)** was sold on March 14, 2014 to another entity. EGL is requesting a pro-rated refund of its 2014 business license. EGL has provided a copy of the sales and purchase agreement.

In compliance with **Norfolk Code § 24-7**, the Commissioner of the Revenue's files pertaining to this request are available for inspection by the City Attorney.

**Financial Impact:**

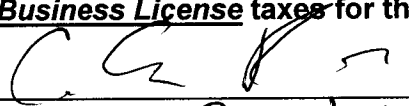
The refund reduces the **Business License** revenue by **\$11,283.23** for fiscal year 2014.

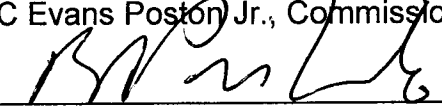
**Conclusion:**

It is recommended that the City Attorney consent to the issuance of the refund and call for City Council to direct the City Treasurer to refund the **Business License** tax overpayment of **\$11,283.23**.

**Certification**

I, C. Evans Poston Jr., Commissioner of the Revenue for the City of Norfolk, certify that Employment Guide LLC is due a refund in the amount of **\$11,283.23** plus interest as specified by **Virginia Code § 58.1-3710** due to the overpayment of **Business License** taxes for the year 2014.

  
\_\_\_\_\_  
C Evans Poston Jr., Commissioner of the Revenue

  
\_\_\_\_\_  
Bernard Pishko, City Attorney

  
\_\_\_\_\_  
Date

  
\_\_\_\_\_  
Date